

ABSTRACT OF THE DISCLOSURE

A method for manufacturing a thin-film magnetic head that reduces side fringing and realizes stable recording properties on a narrow track. The method includes sequentially depositing a first magnetic layer, a non-magnetic layer and a second magnetic layer. The method also includes a step of forming a three-layer pole tip structure located between an ABS and a position at a predetermined height from the ABS by ion milling using no reactive gas the first magnetic layer, the non-magnetic layer and the second magnetic layer. The non-magnetic layer is made of a material having an etching rate, for the ion milling using no reactive gas, equal to or higher than that of a material for making the first and second magnetic layers.